

**LOUISIANA CRAWFISH PROMOTION  
AND RESEARCH BOARD  
DEPARTMENT OF AGRICULTURE  
STATE OF LOUISIANA**

**COMPILED FINANCIAL STATEMENTS**

**JUNE 30, 2014**

**LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD**  
**STATE OF LOUISIANA**  
Annual Financial Statements  
June 30, 2014

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# **BAXLEY AND ASSOCIATES, LLC**

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Hugh F. Baxley, CPA/CGMA/CVA  
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Staci H. Joffrion, CPA/CGMA

## **ACCOUNTANTS' COMPILATION REPORT**

To the Louisiana Crawfish Promotion and Research Board  
State of Louisiana  
Baton Rouge, Louisiana

We have compiled the accompanying financial statements of the business-type activities of Louisiana Crawfish Promotion & Research Board, a component unit of the State of Louisiana, as of and for the year ended June 30, 2014, as listed in the table of contents. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Louisiana Crawfish Promotion & Research Board is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has omitted management's discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

## ACCOUNTANTS' COMPILATION REPORT (continued)

The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly, we do not express an opinion or provide any assurance on such supplementary information.

*Baxley & Associates, LLC*

Plaquemine, Louisiana  
August 21, 2014

STATE OF LOUISIANA  
Annual Financial Statements  
Fiscal Year Ended June 30, 2014

Louisiana Crawfish Promotion Research Board  
PO Box 95004  
Baton Rouge, LA 70895  
(Agency Name & Mailing Address)

Division of Administration  
Office of Statewide Reporting  
and Accounting Policy  
P. O. Box 94095  
Baton Rouge, Louisiana 70804-9095

Legislative Auditor  
P. O. Box 94397  
Baton Rouge, Louisiana 70804-9397

LLAFileroom@lla.la.gov.

Physical Address:  
1201 N. Third Street  
Claiborne Building, 6<sup>th</sup> Floor, Suite 6-130  
Baton Rouge, Louisiana 70802

Physical Address:  
1600 N. Third Street  
Baton Rouge, Louisiana 70802

AFFIDAVIT

Personally came and appeared before the undersigned authority, Ron Harrell (Name)  
(Title) of Corresponding Secretary (Agency) who duly sworn, deposes and says, that the financial  
statements herewith given present fairly the financial position of Louisiana Crawfish Promotion Research Board (agency) at June  
30, 2014 and the results of operations for the year then ended in accordance with policies and practices established  
by the Division of Administration or in accordance with Generally Accepted Accounting Principles as prescribed  
by the Governmental Accounting Standards Board. Sworn and subscribed before me, this 19th day of  
August, 2014.

Ron Harrell  
Signature of Agency Official

Marsha T. Lieux  
NOTARY PUBLIC  
Marsha T. Lieux  
Notary No. 54549

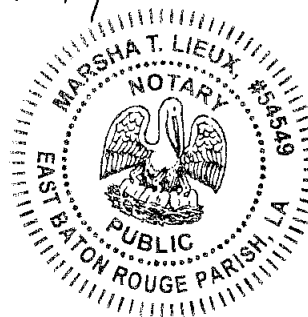
Prepared by: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone No.: \_\_\_\_\_

Date: \_\_\_\_\_

Email Address: \_\_\_\_\_



**LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD -  
COMPONENT UNIT OF THE STATE OF LOUISIANA  
STATEMENT OF NET POSITION  
AS OF JUNE 30, 2014**

**ASSETS****CURRENT ASSETS**

Cash and Cash equivalents	\$	465,885
Restricted Cash and Cash Equivalents		
Investments		
Derivative Instruments		
Receivables (net of allowance for doubtful accounts)(Note U)		
Due from other funds (Note Y)		
Due from federal government		
Inventories		
Prepayments		
Notes Receivable		
Other Current Assets		
Total current assets		465,885

**NONCURRENT ASSETS**

Restricted assets (Note F):		
Cash		
Investments		
Receivables		
Investments		
Notes Receivable		
Capital assets, net of depreciation (Note D)		
Land non-depreciable easements		
Buildings and improvements		
Machinery and equipment		
Infrastructure		
Intangible assets		
Construction/Development-in-progress		
Other noncurrent assets		
Total noncurrent assets		-
Total assets	\$	465,885

**DEFERRED OUTFLOWS OF RESOURCES**

Accumulated decrease in fair value of hedging derivatives	\$	
<b>Deferred amounts on debt refunding</b>		
<b>Adjustments of capital lease obligations</b>		
<b>Losses from sale-leaseback transactions</b>		
<b>Direct loan origination costs for mortgage loans held for sale</b>		
<b>Fees paid to permanent investors prior to sale of mortgage loans</b>		
Total deferred outflow of resources	\$	-
Total assets and deferred outflow of resources	\$	465,885

**LIABILITIES****CURRENT LIABILITIES:**

Accounts payable and accruals (Note V)	\$	
Derivative instrument		
Due to other funds (Note Y)		
Due to federal government		
Unearned revenues		
Amounts held in custody for others		
Other current liabilities		

**STATE OF LOUISIANA**  
**LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD -**  
**COMPONENT UNIT OF THE STATE OF LOUISIANA**  
**STATEMENT OF NET POSITION**  
**AS OF JUNE 30, 2014**

**Statement A**

**Liabilities Con't**

Current portion of long-term liabilities: (Note K)		
Contracts payable	\$	
Compensated absences payable		
Capital lease obligations		
Claims and litigation payable		
Notes payable		
Pollution remediation obligation		
Bonds payable (include unamortized costs)		
Other long-term liabilities		
Total current liabilities		
NONCURRENT LIABILITIES		
Contracts payable		
Compensated absences payable		
Capital lease obligations		
Claims and litigation payable		
Notes payable		
Pollution remediation obligation		
Bonds payable (include unamortized costs)		
OPEB payable		
Other long-term liabilities		
Total noncurrent liabilities		-
Total liabilities		
DEFERRED INFLOWS OF RESOURCES		
Accumulated increase in fair value of hedging derivatives	\$	
Deferred amounts related to service concession arrangement		
<b>Deferred amounts of debt refunding</b>		
<b>Adjustments of capital lease obligations</b>		
<b>Grants received prior to meeting time requirements</b>		
<b>Property taxes received before the period of which the taxes were levied</b>		
<b>Fines and penalties received in advance of meeting time requirements</b>		
<b>Sales/intra-entity transfers of future revenues (transferor)</b>		
<b>Gains from sale-leaseback transactions</b>		
<b>Points received on loan origination</b>		
<b>Loan origination fees received for mortgage loans held for sale</b>		
Total deferred inflows of resources		-
NET POSITION		
Net investment in capital assets		
Restricted for:		
Capital projects		
Debt service		
Unemployment compensation		
Other specific purposes		
Unrestricted		
Total net position		465,885
Total liabilities, deferred inflows of resources, and net position	\$	465,885

See accompanying notes and accountants' compilation report.



**STATE OF LOUISIANA****Statement B****LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD -****A COMPONENT UNIT OF THE STATE OF LOUISIANA****STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2014****OPERATING REVENUE**

Sales of commodities and services	\$	
Assessments		128,848
Use of money and property		
Licenses, permits, and fees		
Federal grants and contracts		
State, local and nongovernmental grants and contracts		
Other		
Total operating revenues		128,848

**OPERATING EXPENSES**

Cost of sales and services		81,747
Administrative		26,220
Depreciation		
Amortization		
Total operating expenses		107,967
Operating income(loss)		20,881

**NON-OPERATING REVENUES (EXPENSES)**

State appropriations		
Intergovernmental revenues(expenses)		
Taxes		
Use of money and property		477
Gain on disposal of fixed assets		
Loss on disposal of fixed assets		
Federal grants		
Interest expense		
Other revenue		
Other expense		
Total non-operating revenues(expenses)		477

Income(loss) before contributions, extraordinary items, & transfers		21,358
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Capital contributions		
Extraordinary item		
Transfers in		
Transfers out		

Change in net position		21,358
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Total net position – beginning		444,527
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Total net position – ending	\$	465,885
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See accompanying notes and accountants' compilation report.

**STATE OF LOUISIANA  
LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD –  
A COMPONENT UNIT OF THE STATE OF LOUISIANA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2014**

**Statement C**

		Program Revenues			Net (Expense)
			Operating	Capital	Revenue and
		Charges for	Grants and	Grants and	Changes in
	Expenses	Services	Contributions	Contributions	Net Position
Entity	\$ <u>107,967</u>	\$ <u>128,848</u>	\$ <u></u>	\$ <u></u>	\$ <u>20,881</u>
General revenues:					
Taxes					
State appropriations					
Grants and contributions not restricted to specific programs					
Interest					477
Miscellaneous					
Special items					
Extraordinary item					
Transfers					
Total general revenues, special items, and transfers					477
Change in net position					21,358
Net position - beginning as restated					444,527
Net position - ending					\$ <u>465,885</u>

See accompanying notes and accountants' compilation report.

**STATE OF LOUISIANA**  
**LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD -**  
**A COMPONENT UNIT OF THE STATE OF LOUISIANA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

**Statement D**  
(continued)

**Cash flows from operating activities**

Cash receipts from customers	\$ 128,848	
Cash receipts from grants and contracts		
Cash receipts from interfund services provided		
Other operating cash receipts, if any		
Cash payments to suppliers for goods or services	(107,967)	
Cash payments to employees for services		
Cash payments for interfund services used, including payments "In Lieu of Taxes"		
Other operating cash payments, if any (* provide explanation)		
Net cash provided(used) by operating activities		20,881

**Cash flows from non-capital financing activities**

State Appropriations		
Federal receipts		
Federal disbursements		
Proceeds from sale of bonds		
Principal paid on bonds		
Interest paid on bond maturities		
Proceeds from issuance of notes payable		
Principal paid on notes payable		
Interest paid on notes payable		
Operating grants received		
Transfers in		
Transfers out		
Other (**provide explanation)		
Net cash provided(used) by non-capital financing activities		-

**Cash flows from capital and related financing activities**

Proceeds from sale of bonds		
Principal paid on bonds		
Interest paid on bond maturities		
Proceeds from issuance of notes payable		
Principal paid on notes payable		
Interest paid on notes payable		
Acquisition/construction of capital assets		
Proceeds from sale of capital assets		
Capital contributions		
Deposits with trustees		
Deferred proceeds from capital leases		
Net cash provided(used) by capital and related financing activities		-

**Cash flows from investing activities**

Purchases of investment securities		
Proceeds from sale of investment securities		
Interest and dividends earned on investment securities	477	
Net cash provided(used) by investing activities		477

Net increase(decrease) in cash and cash equivalents		21,358
Cash and cash equivalents at beginning of year		444,527
Cash and cash equivalents at end of year	\$	465,885

**STATE OF LOUISIANA  
LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD -  
A COMPONENT UNIT OF THE STATE OF LOUISIANA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2014**

**Statement D**  
(concluded)

**Reconciliation of operating income(loss) to net cash provided(used) by operating activities:**

Operating income(loss)		\$	<u>20,881</u>
Adjustments to reconcile operating income(loss) to net cash provided(used) by operating activities:			
Depreciation/amortization	<u>                    </u>		
Provision for uncollectible accounts	<u>                    </u>		
Other	<u>                    </u>		
Changes in assets and liabilities:			
(Increase)decrease in accounts receivable, net	<u>                    </u>		
(Increase)decrease in due from other funds	<u>                    </u>		
(Increase)decrease in prepayments	<u>                    </u>		
(Increase)decrease in inventories	<u>                    </u>		
(Increase)decrease in other assets	<u>                    </u>		
Increase(decrease) in accounts payable and accruals	<u>                    </u>		
Increase(decrease) in compensated absences payable	<u>                    </u>		
Increase(decrease) in due to other funds	<u>                    </u>		
Increase(decrease) in deferred revenues	<u>                    </u>		
Increase(decrease) in OPEB payable	<u>                    </u>		
Increase(decrease) in other liabilities	<u>                    </u>		
Net cash provided(used) by operating activities		\$	<u>20,881</u>

**Schedule of noncash investing, capital, and financing activities:**

Borrowing under capital lease(s)	\$	<u>                    </u>
Contributions of fixed assets		<u>                    </u>
Purchases of equipment on account		<u>                    </u>
Asset trade-ins		<u>                    </u>
Other (specify)		<u>                    </u>
		<u>                    </u>
		<u>                    </u>
		<u>                    </u>
<b>Total noncash investing, capital, and financing activities:</b>	\$	<u><u>-</u></u>

See accompanying notes and accountants' compilation report.

**STATE OF LOUISIANA**  
**LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2014**

**INTRODUCTION**

The Louisiana Crawfish Promotion and Research Board (the Board) was created by the Louisiana State Legislature under the provisions of Louisiana Revised Statute 3.553.1-.13. The following is a brief description of the operations of the Board and includes the parish/parishes in which the Board is located:

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**  
**BASIS OF ACCOUNTING**

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. The GASB has issued a Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification). This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

The accompanying financial statements of the Board present information only as to the transactions of the programs of the Board as authorized by Louisiana statutes and administrative regulations.

Basis of accounting refers to when revenues and expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accounts of the Board are maintained in accordance with applicable statutory provisions and the regulations of the Division of Administration – Office of Statewide Reporting and Accounting Policy as follows:

**Revenue Recognition**

Revenues are recognized using the full accrual basis of accounting; therefore, revenues are recognized in the accounting period in which they are earned and become measurable.

**Expense Recognition**

Expenses are recognized on the accrual basis; therefore, expenses, including salaries, are recognized in the period incurred, if measurable.

**B. BUDGETARY ACCOUNTING**

The Board is not required to present a budget.

**C. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS** (If all agency cash and investments are deposited in the State Treasury, disregard Note C.) See Appendices Packet – Appendix A at <http://www.doa.louisiana.gov/OSRAP/afrpackets.htm>, for information related to Note C.

**STATE OF LOUISIANA**  
**LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2014**

**1. DEPOSITS WITH FINANCIAL INSTITUTIONS**

For reporting purposes, deposits with financial institutions include savings, demand deposits, time deposits, and certificates of deposit. Under state law the Board may deposit funds within a fiscal agent bank selected and designated by the Interim Emergency Board. Further, the Board may invest in time certificates of deposit in any bank domiciled or having a branch office in the state of Louisiana, in savings accounts or shares of savings and loan associations and savings banks, and in share accounts and share certificate accounts of federally or state chartered credit unions.

For the purpose of the statement of cash flows and statement of net position presentation, all highly liquid investments (including negotiable CDs and restricted cash and cash equivalents) and deposits (including nonnegotiable CDs and restricted cash and cash equivalents) with a maturity of three months or less when purchased are considered to be cash equivalents.

Deposits in bank accounts are stated at cost, which approximates market. Under state law these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These pledged securities are required to be held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the State Treasurer.

GASB Statement 40, which amended GASB Statement 3, eliminated the requirement to disclose all deposits by three categories of risk. GASB Statement 40 requires only the disclosure of deposits that are considered to be exposed to custodial credit risk. An entity's deposits are exposed to custodial credit risk if the deposit balances are either 1) uninsured and uncollateralized, 2) uninsured and collateralized with securities held by the pledging financial institution, or 3) uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the entity's name.

**STATE OF LOUISIANA**  
**LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2014**

The deposits at June 30, 2014, consisted of the following:

	Cash	Nonnegotiable Certificates of Deposit	Other (Describe)	Total
Deposits per statement of net position (Reconciled bank balance)	\$ 465,885	\$	\$	\$ 465,885
Deposits in bank accounts per bank	\$ 467,496	\$	\$	\$ 467,496
Bank balances exposed to custodial credit risk:	\$	\$	\$	\$
a. Uninsured and uncollateralized				
b. Uninsured and collateralized with securities held by the pledging institution				
c. Uninsured and collateralized with securities held by the pledging institution's trust department or agent, but not in the entity's	217,496			217,496

NOTE: The "Deposits in bank accounts per bank" will not necessarily equal the "Deposits per statement of net position" due to outstanding items.

The following is a breakdown by banking institution, program, and amount of the "Deposits in bank accounts per bank" balances shown above:

<u>Banking Institution</u>	<u>Program</u>	<u>Amount</u>
1. Whitney Bank	Checking	\$ 276,398
2. Whitney Bank	Savings	191,098
3.		
4.		
Total		\$ 467,496

Cash in State Treasury and petty cash are not required to be reported in the note disclosure. However, to aid in reconciling amounts reported on the statement of net position to amounts reported in this note, list below any cash in treasury and petty cash that are included on the statement of net position.

Cash in state treasury	\$	
Petty cash	\$	

**STATE OF LOUISIANA**  
**LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2014**

**2. INVESTMENTS**

The Board does not maintain investment accounts.

**D. CAPITAL ASSETS – INCLUDING CAPITAL LEASE ASSETS**

The Board has no fixed assets or capital leases.

**E. INVENTORIES**

The Board has no inventories.

**F. RESTRICTED ASSETS**

The Board has no restricted assets.

**G. LEAVE**

The Board has no leave or compensated absences.

**H. RETIREMENT SYSTEM**

The Board has no retirement system.

**I. OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

The Board has no Other Postemployment benefits.

**J. LEASES**

The Board has no leases.

**K. LONG-TERM LIABILITIES**

The Board has no long-term liabilities.

**L. CONTINGENT LIABILITIES**

The Board has no contingent liabilities.

**M. RELATED PARTY TRANSACTIONS**

The Board has no related party transactions.



**STATE OF LOUISIANA**  
**LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2014**

**N. ACCOUNTING CHANGES**

The Board has no accounting changes.

**O. IN-KIND CONTRIBUTIONS**

The Board has no in-kind contributions.

**P. DEFEASED ISSUES**

The Board has no defeased issues.

**R. GOVERNMENT-MANDATED NONEXCHANGE TRANSACTIONS (GRANTS)**

The Board has no government-mandated nonexchange transactions.

**S. VIOLATIONS OF FINANCE-RELATED LEGAL OR CONTRACTUAL PROVISIONS**

The Board has no violations of finance-related legal or contractual provisions.

**T. SHORT-TERM DEBT**

The Board has no short-term debt.

**U. DISAGGREGATION OF RECEIVABLE BALANCES**

The Board has no receivables.

**V. DISAGGREGATION OF PAYABLE BALANCES**

The Board has no payables.

**W. SUBSEQUENT EVENTS**

These financial statements considered subsequent events through August 21, 2014, the date the financial statements were available to be issued.

**X. SEGMENT INFORMATION & REPORTING FUNDS OF A BLENDED COMPONENT UNIT**

The Board has no segment information.

**Y. DUE TO/DUE FROM AND TRANSFERS**

The Board has no due to/due from or transfers.

**STATE OF LOUISIANA**  
**LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD**  
**Notes to the Financial Statement**  
**As of and for the year ended June 30, 2014**

**Z. LIABILITIES PAYABLE FROM RESTRICTED ASSETS**

The Board has no liabilities payable from restricted assets.

**AA. PRIOR-YEAR RESTATEMENT OF NET POSITION**

The Board has no prior year restatement of net assets.

**BB. ASSETS RESTRICTED BY ENABLING LEGISLATION (GASB 46)**

The Board has no assets restricted by enabling legislation.

**CC. IMPAIRMENT OF CAPITAL ASSETS & INSURANCE RECOVERIES**

The Board has no impairments of capital assets and insurance recoveries.

**DD. EMPLOYEE TERMINATION BENEFITS**

The Board has not termination benefits.

**EE. POLLUTION REMEDIATION OBLIGATIONS**

The Board has no pollution remediation obligations.

**FF. AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)**

The Board has no ARRA revenues or expenses.

**GG. RESTRICTED ASSETS – OTHER SPECIFIC PURPOSES**

The Board has no restricted assets.

**HH. SERVICE CONCESSION ARRANGEMENTS**

The Board has no Service Concession Arrangements.

**II. NONEXCHANGE FINANCIAL GUARANTEES (GASB 70)**

The Board has no nonexchange financial guarantees.



**STATE OF LOUISIANA  
LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD**

**SCHEDULE OF NOTES PAYABLE**

**JUNE 30, 2014**

**(Fiscal close)**

**NOT APPLICABLE**

Issue	Date of Issue	Original Issue	Principal Outstanding 6/30/PY	Redeemed (Issued)	Principal Outstanding 6/30/CY	Interest Rates	Interest Outstanding 6/30/CY
		\$	\$	\$	\$		\$
Total		\$	\$	\$	\$		\$

\*Send copies of new amortization schedules

## STATE OF LOUISIANA

## SCHEDULE OF BONDS PAYABLE

**JUNE 30, 2014**

**(Fiscal close)**

**NOT APPLICABLE**

Issue	Issue	Issue	6/30/PY	(Issued)	6/30/CY	Rates	6/30/CY
-------	-------	-------	---------	----------	---------	-------	---------

**Series:**

### Unamortized Discounts and Premiums Series:

Total

**\*Note: Principal outstanding (bond series minus unamortized costs) at 6/30/14 should agree to bonds payable on the statement of net position.**

**Send copies of new amortization schedules for bonds and unamortized costs.**

**STATE OF LOUISIANA**  
**LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD**  
**SCHEDULE OF CAPITAL LEASE AMORTIZATION**  
**For The Year Ended June 30, 2014**  
**NOT APPLICABLE**

<u>Fiscal Year</u> <u>Ending:</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>	<u>Balance</u>
2015	\$ _____	\$ _____	\$ _____	\$ --
2016	_____	_____	_____	--
2017	_____	_____	_____	--
2018	_____	_____	_____	--
2019	_____	_____	_____	--
2020-2024	_____	_____	_____	--
2025-2029	_____	_____	_____	--
2030-2034	_____	_____	_____	--
2035-2039	_____	_____	_____	--
Total	\$ <u>    --    </u>	\$ <u>    --    </u>	\$ <u>    --    </u>	\$ <u>    --    </u>

SCHEDULE 4-A

**STATE OF LOUISIANA**  
**LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD**  
**SCHEDULE OF NOTES PAYABLE AMORTIZATION**  
**For the Year Ended June 30, 2014**  
**NOT APPLICABLE**

Fiscal Year Ending:	Principal	Interest
2015	\$ _____	\$ _____
2016	_____	_____
2017	_____	_____
2018	_____	_____
2019	_____	_____
2020-2024	_____	_____
2025-2029	_____	_____
2030-2034	_____	_____
2035-2039	_____	_____
Total	\$ _____ --	\$ _____ --

**STATE OF LOUISIANA  
LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD  
SCHEDULE OF BONDS PAYABLE AMORTIZATION  
For The Year Ended June 30, 2014 - NOT APPLICABLE**

Fiscal Year Ending:	<u>Principal</u>	<u>Interest</u>
2015	\$ _____	\$ _____
2016	_____	_____
2017	_____	_____
2018	_____	_____
2019	_____	_____
2020	_____	_____
2021	_____	_____
2022	_____	_____
2023	_____	_____
2024	_____	_____
2025	_____	_____
2026	_____	_____
2027	_____	_____
2028	_____	_____
2029	_____	_____
2030	_____	_____
2031	_____	_____
2032	_____	_____
2033	_____	_____
2034	_____	_____
2035	_____	_____
2036	_____	_____
2037	_____	_____
2038	_____	_____
Subtotal	--	--
Unamortized Discounts/Premiums	_____	_____
Total	\$ <u>                    --                    </u>	\$ <u>                    --                    </u>

**\*Note: Principal outstanding (bond series plus minus unamortized costs) at 6/30/14 should agree to bonds payable on the statement of net position.**

SCHEDULE 4-C



# STATE OF LOUISIANA

## LOUISIANA CRAWFISH PROMOTION AND RESEARCH BOARD

### COMPARISON FIGURES

To assist OSRAP in determining the reason for the change in financial position for the State, please complete the schedule below. If the change is greater than **\$5 million**, explain the reason for the change. **Please provide adequate details to clearly explain the change from last year.**

	<u>2014</u>	<u>2013</u>	<u>Difference</u>	<u>Percentage Change</u>
1) Revenues	\$ 129,325	\$ 147,558	\$ -	\$
Expenses	107,967	114,324	-	
2) Capital assets	-		-	
Long-term debt	-		-	
Net position	465,885	444,527	-	
Explanation for change:				

See Appendix F for instructions

AGENCY NAME \_\_\_\_\_

Email completed form to [katherine.porche@la.gov](mailto:katherine.porche@la.gov)

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